

Panaji, 31st October, 1991 (Kartika 9, 1913)

SERIES I No. 31

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Finance (Revenue and Control) Department

#### Notification

5/4/87-Fin(R&amp;C) Vol. II (1)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the 'said Act'), the Government of Goa hereby amends the Second Schedule appended to the said Act, as follows, namely:—

(a) In entry 68,—

(i) at the end of clause (v) of the first proviso, the following shall be inserted, namely:—

(vi) "Notwithstanding anything contained in the aforesaid provision, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Small Scale Industry or from each of the subsequent sellers in series of sales by successive dealers, as the case may be, in the specified form and manner and also renders true and complete account of all the pur-

chases, sales and stocks of goods made by him from Small Scale Industries availing benefit of the entry.";

(ii) the third proviso shall be omitted;

(b) In entry 85, for the second proviso, the following shall be substituted, namely:—

"Provided further that nothing contained in the aforesaid provisions, shall affect the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, which shall also be deemed to have been so covered under this entry, except goods, manufactured by Industries of high polluting nature as specified in the Annexure, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Medium Scale Industry/Large Scale Industry or from each of the subsequent sellers in series of sales by successive dealers as the case may be, in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Medium Scale Industry/Large Scale Industry availing benefit of the entry".

By order and in the name of the Governor of Goa.

Smt. Prabha Chandran, Under Secretary (Fin. Exp.)

Panaji, 30th October, 1991.